

427C.7 Fruit-tree reservation — duration of exemption.

A fruit-tree reservation shall contain on each acre, at least forty apple trees, or seventy other fruit trees, growing under proper care and annually pruned and sprayed. A reservation may be claimed as a fruit-tree reservation, under [this chapter](#), for a period of eight years after planting provided application is made or on file on or before February 1 of the exemption year.

[S13, §1400-h; C24, 27, 31, 35, 39, §**2611**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §161.7]

[84 Acts, ch 1222, §2](#)

C93, §427C.7

[2001 Acts, ch 150, §17, 26](#)

Referred to in [§427C.3, §441.22](#)